IN THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE

**P.I.L. NO. 104 OF 2004**

Grahak Hitvardhini Sarvajanik Sanstha .....Petitioner

Versus

Pune Municipal Corporation and Ors. ...Respondents

Mr. Sudhakar Vasudeo Velankar, President of the Petitioner, present

Mr. R.G. Ketkar for Respondent Nos. 1 to 3.

CORAM: DALVEER BHANDARI, C.J., &
DR. D.Y. CHANDRACHUD, J.

DATE: DECEMBER 1, 2004.

P.C.

**This petition has been filed by an association of flat occupiers in Pune in public interest.**

**In this petition, the petitioner has prayed that the respondents be prohibited from levying tax on properties in Pune City by any other method than laid down in Section 129 of the**

**Bombay Provincial Municipal Corporations Act, 1949 ("the Act", for short).**

**The petitioner has also prayed that the respondents be prohibited from reviewing, revising or changing in any other manner the rates of tax than directed under Section 99 of the Act.**

**In our view, public interest litigation in the matter of levy of a tax is not maintainable, particularly when orders passed by the authority are subject to appeal, and the entire procedure has been laid down. This petition, being devoid of any merit, is accordingly dismissed.**

**CHIEF JUSTICE**

**DR. D.Y. CHANDRACHUD, J.**